

SOE 06 2522-10

5/04/2004 FINAL



# ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts  
and Charter Schools

For Fiscal Year Ending  
June 30, 2005

☒ BUDGET 53A-19-101

6/30/2004

Date of Hearing

6/30/2004

Date of Adoption

          
Last Amended

☐ ACTUAL 53A-3-404

10 Garfield

Entity

D'Lynn Poll

6/16/2004

Prepared by

Date

dpoll@m.garfield.k12.ut.us  
email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

D'Lynn Poll  
Signature of Business Administrator:

6-30-04  
Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Richard Tolley  
rtolley@usoe.k12.ut.us
2. Utah State Auditor  
c/o Kent Godfrey  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

Date Received @ USOE

# ANNUAL FINANCIAL REPORT

7/14/2004

10 Garfield 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	840,777	1,008,178	-	822,856
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	16,531	15,254		15,000
1700 Student Activities				
1900 Other Revenues From Local Sources	501,176	23,100		20,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>1,358,484</b>	<b>1,046,532</b>	<b>-</b>	<b>857,856</b>

# ANNUAL FINANCIAL REPORT

7/14/2004

<b>10 Garfield 10 GENERAL FUND</b>		<b>ACTUAL FY 2003</b>	<b>FINAL BUDGET FY 2004</b>	<b>ACTUAL FY 2004</b>	<b>ORIGINAL BUDGET FY 2005</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs (From District Summary-Final)</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12	1,492,421	1,394,955		1,338,900
3015	Necessary Existent Small Schools	1,449,805	1,486,875		1,509,006
3020	Professional Staff	300,610	300,610		323,514
3025	Administrative Costs	112,996	113,950		115,646
<b>Restricted Basic Programs</b>					
3105	Special Education -- Add-On	207,273	284,811		298,308
3110	Special Education -- Self-Contained	21,682	26,678		31,155
3120	Extended Year Program -- Severely Disabled	6,609	9,017		9,151
3125	Special Education -- State Programs	37,220	38,915		37,000
3155	Applied Technology -- Add-On	393,666	355,468		351,276
3160	Applied Technology -- Set-Aside	102,607	27,800		13,039
3230	Class Size Reduction (State Funds)	132,751	126,836		114,662
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>4,257,640</b>	<b>4,165,915</b>	-	<b>4,141,657</b>
<b>Other Minimum School Programs</b>					
3211	Gifted and Talented	6,115	6,669		6,500
3212	Advanced Placement				
3213	Concurrent Enrollment	15,314	19,037		19,037
3215	At-Risk -- Regular Program	18,600	19,200		18,924
3216	At-Risk -- Pregnancy Prevention				
3218	At-Risk -- Homeless and Minority	1,798	2,754		
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant	227,575	197,620		185,795
3260	Local Discretionary Block Grant	115,749	114,074		110,170
3270	Interventions for Student Success Block Grant	67,592	72,099		68,164
3405	Social Security and Retirement	793,168	830,523		879,779
3415	Pupil Transportation	198,420	194,649		195,441
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	105,940	105,940		105,000
3520	School Land Trust Program	32,464	35,935		36,787
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway	30,539	12,551		13,500
3867	Charter School Local Replacement				
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>5,870,914</b>	<b>5,776,966</b>	-	<b>5,780,754</b>
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT *</b>		<b>5,870,914</b>	<b>5,776,966</b>	-	<b>5,780,754</b>
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)	64,633	30,983		37,993
3710	Driver Education (Behind-the-Wheel)	34,220	8,980		9,000
3800	Supplementals / Other Bills	12,723	45,317		141,242
3900	Revenues From Other State Agencies	6,946			
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>5,989,436</b>	<b>5,862,246</b>	-	<b>5,968,989</b>

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

# ANNUAL FINANCIAL REPORT

7/14/2004

<b>10 Garfield 10 GENERAL FUND</b>	<b>ACTUAL FY 2003</b>	<b>FINAL BUDGET FY 2004</b>	<b>ACTUAL FY 2004</b>	<b>ORIGINAL BUDGET FY 2005</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	58,075			
4500 Restricted Federal Through State	164,092	56,797		60,000
4520 Programs for the Disabled (IDEA)	162,359	178,664		180,000
4530 Applied Technology Education	52,169			-
4600 Other Restricted Federal Through State	21,414	87,735		50,000
4700 Federal Received Through Other Agencies				-
4800 No Child Left Behind (NCLB)	-	255,529		250,000
4810 Federal Forest Service (in Lieu of Tax)	127,891	127,900		127,900
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>586,000</b>	<b>706,625</b>	<b>-</b>	<b>667,900</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	<b>7,933,920</b>	<b>7,615,403</b>	<b>-</b>	<b>7,494,745</b>

# ANNUAL FINANCIAL REPORT

7/14/2004

10 Garfield 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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## EXPENDITURES

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers	2,554,768	2,540,693		2,476,000
132 Salaries - Substitute Teachers	46,909	65,340		53,000
161 Salaries - Teacher Aides and Paraprofessionals	598,908	480,053		238,000
100 Salaries - All Other	33,359	546,221		498,500
Total Salaries (100)	3,233,944	3,632,307	-	3,265,500
200 Employee Benefits	1,198,680	1,580,576		1,627,522
300 Purchased Professional and Technical Services	170,241	154,196		160,000
400 Purchased Property Services		5,000		
500 Other Purchased Services		73,466		75,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	-	73,466	-	75,000
600 Supplies	151,188	210,327		215,000
641 Textbooks		87,086		90,000
Total Supplies (600)	151,188	297,413	-	305,000
700 Property (Instructional Equipment)	392,516	115,805		109,700
800 Other Objects		42,918		
810 Dues and Fees				
Total Other Objects (800)	-	42,918	-	-
<b>TOTAL INSTRUCTION (1000)</b>	<b>5,146,569</b>	<b>5,901,681</b>	<b>-</b>	<b>5,542,722</b>
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel	-			
142 Salaries - Guidance Personnel	124,722	127,055		110,444
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other				
Total Salaries (100)	124,722	127,055	-	110,444
200 Employee Benefits	40,134	46,857		47,323
300 Purchased Professional and Technical Services	1,870	-		
400 Purchased Property Services	-	-		
500 Other Purchased Services		2,369		2,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	2,369	-	2,000
600 Supplies	1,748	4,728		3,000
700 Property	-			2,000
800 Other Objects	-			
810 Dues and Fees	-			
Total Other Objects (800)	-	-	-	-
<b>TOTAL STUDENTS (2100)</b>	<b>168,474</b>	<b>181,009</b>	<b>-</b>	<b>164,767</b>

# ANNUAL FINANCIAL REPORT

7/14/2004

<b>10 Garfield 10 GENERAL FUND</b>	<b>ACTUAL FY 2003</b>	<b>FINAL BUDGET FY 2004</b>	<b>ACTUAL FY 2004</b>	<b>ORIGINAL BUDGET FY 2005</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>				
115 Salaries - Supervisors & Directors				
133 Salaries - Sabbatical Leave				
145 Salaries - Media Personnel - Certificated				
152 Salaries - Secretarial and Clerical				
162 Salaries - Media Personnel - Noncertificated	56,088	66,278		50,200
100 Salaries - All Other	19,302			
Total Salaries (100)	<b>75,390</b>	<b>66,278</b>	-	<b>50,200</b>
200 Employee Benefits	29,469	30,761		19,477
300 Purchased Professional and Technical Services	10,774			
400 Purchased Property Services	-			
500 Other Purchased Services	-			
591 Services Purchased From Another District Within the State	-			
592 Services Purchased From Another District Outside the State	-			
Total Other Purchased Services (500)	-	-	-	-
600 Supplies	8,412	1,514		1,640
644 Library Books	10,629	11,186		12,500
650 Periodicals	3,055	2,678		3,800
660 Audio Visual Materials	100	1,654		1,600
Total Supplies (600)	<b>22,196</b>	<b>17,032</b>	-	<b>19,540</b>
700 Property	780			3,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>	<b>138,609</b>	<b>114,071</b>	-	<b>92,217</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>				
110 Salaries - District Board and Administration	105,931	141,076		110,679
115 Salaries - Supervisors and Directors				
152 Salaries - Secretarial and Clerical	14,201	24,083		25,100
100 Salaries - All Other				
Total Salaries (100)	<b>120,132</b>	<b>165,159</b>	-	<b>135,779</b>
200 Employee Benefits	91,967	77,222		113,000
300 Purchased Professional and Technical Services	85,983	33,000		4,000
400 Purchased Property Services	-			
500 Other Purchased Services	6,497	44,573		30,000
591 Services Purchased From Another District Within the State	-			
592 Services Purchased From Another District Outside the State	-			
Total Other Purchased Services (500)	<b>6,497</b>	<b>44,573</b>	-	<b>30,000</b>
600 Supplies	12,254	12,000		10,000
700 Property	4,583	17,700		17,000
800 Other Objects	28,239	24,800		25,000
810 Dues and Fees				
Total Other Objects (800)	<b>28,239</b>	<b>24,800</b>	-	<b>25,000</b>
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>	<b>349,655</b>	<b>374,454</b>	-	<b>334,779</b>

# ANNUAL FINANCIAL REPORT

7/14/2004

<b>10 Garfield 10 GENERAL FUND</b>		<b>ACTUAL FY 2003</b>	<b>FINAL BUDGET FY 2004</b>	<b>ACTUAL FY 2004</b>	<b>ORIGINAL BUDGET FY 2005</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	274,201	312,260		309,100
152	Salaries - Secretarial and Clerical	151,793	141,202		147,400
100	Salaries - All Other				
	Total Salaries (100)	425,994	453,462	-	456,500
200	Employee Benefits	160,740	172,205		220,400
300	Purchased Professional and Technical Services	12,487			
400	Purchased Property Services	-			
500	Other Purchased Services		10,800		6,800
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	10,800	-	6,800
600	Supplies	7,651	10,328		10,560
700	Property	223	3,031		3,100
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>607,095</b>	<b>649,826</b>	<b>-</b>	<b>697,360</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	144,583	130,682		95,200
200	Employee Benefits	30,586	62,181		28,800
300	Purchased Professional and Technical Services	7,893	2,000		
400	Purchased Property Services	-			
500	Other Purchased Services	-	6,700		1,200
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	6,700	-	1,200
600	Supplies	24,960	45,600		
700	Property	91,532	59,600		
800	Other Objects	2,120	1,955		2,000
810	Dues and Fees	-			
	Total Other Objects (800)	2,120	1,955	-	2,000
<b>TOTAL CENTRAL (2500)</b>		<b>301,674</b>	<b>308,718</b>	<b>-</b>	<b>127,200</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	269,461	273,330		270,100
100	Salaries - All Other	12,752			
	Total Salaries (100)	282,213	273,330	-	270,100
200	Employee Benefits	135,077	118,411		125,500
300	Purchased Professional and Technical Services	303,628	51,500		60,000
400	Purchased Property Services		160,740		175,000
500	Other Purchased Services		58,500		61,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	58,500	-	61,000
600	Supplies	53,817	180,573		190,500
700	Property	7,307	18,000		7,500
800	Other Objects		(90,039)		(100,000)
810	Dues and Fees				
	Total Other Objects (800)	-	(90,039)	-	(100,000)
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>782,042</b>	<b>771,015</b>	<b>-</b>	<b>789,600</b>

# ANNUAL FINANCIAL REPORT

7/14/2004

<b>10 Garfield 10 GENERAL FUND</b>		<b>ACTUAL FY 2003</b>	<b>FINAL BUDGET FY 2004</b>	<b>ACTUAL FY 2004</b>	<b>ORIGINAL BUDGET FY 2005</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical		12,580		13,200
171	Salaries - Supervisors	46,598			
172	Salaries - Bus Drivers	76,310	101,460		100,600
173	Salaries - Mechanics and Other Garage Employees	-	9,000		9,000
174	Salaries - Other (Trainers, etc.)	4,942	2,000		3,000
	<b>Total Salaries (100)</b>	<b>127,850</b>	<b>125,040</b>	-	<b>125,800</b>
210	Retirement	7,205	8,000		14,500
220	Social Security	9,600	9,655		9,800
240	Insurance (Health / Accident / Life)	21,543	23,411		26,000
270	Industrial Insurance				
280	Unemployment Insurance				
	<b>Total Benefits (200)</b>	<b>38,348</b>	<b>41,066</b>	-	<b>50,300</b>
421	Water / Sewer				
440	Repairs and Maintenance	20,383	22,000		
441	Garage Equipment Repairs	14,499	20,228		30,000
452	Rental of Equipment and Vehicles				
490	Other Purchased Property Services				
	<b>Total Purchased Property Services (400)</b>	<b>34,882</b>	<b>42,228</b>	-	<b>30,000</b>
511	Services from Other LEAs (In State)		3,429		3,500
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	16,701	14,746		15,000
515	Payments in Lieu of Transportation - Subsistence	-			
516	Payments of Mileage in Lieu of Bus (Dead Miles)	292	250		
521	Property Insurance	2,460	3,108		5,000
522	Liability Insurance	9,000	20,003		20,000
530	Communications (Telephone and Other)				
580	Travel / Per Diem	626	1,500		4,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>29,079</b>	<b>43,036</b>	-	<b>48,000</b>
610	Office Supplies	2,843			
624	Motor Fuel	26,580	27,500		30,000
625	Natural Gas				
626	Electricity				
681	Lubricants	5,158	5,000		6,000
682	Tires and Tubes	3,590	5,000		7,000
683	Repair Parts for Buses and Other Vehicles				
684	Repair Parts for Garage Equipment				
689	Other Shop Supplies				
	<b>Total Supplies (600)</b>	<b>38,171</b>	<b>37,500</b>	-	<b>43,000</b>
730	Equipment	51,322			
732	School Buses	42,669	163,054		48,000
	<b>Total Property (700)</b>	<b>93,991</b>	<b>163,054</b>	-	<b>48,000</b>
810	Dues and Fees	-			
890	Miscellaneous Expenditures	755	500		1,000
891	Training				
	<b>Total Other Objects (800)</b>	<b>755</b>	<b>500</b>	-	<b>1,000</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>363,076</b>	<b>452,424</b>	-	<b>346,100</b>



# ANNUAL FINANCIAL REPORT

7/14/2004

<b>10 Garfield 10 GENERAL FUND</b>		<b>ACTUAL FY 2003</b>	<b>FINAL BUDGET FY 2004</b>	<b>ACTUAL FY 2004</b>	<b>ORIGINAL BUDGET FY 2005</b>
<b>2900 OTHER SUPPORT SERVICES</b>					
100	Salaries				
200	Employee Benefits				
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>		-	-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>		<b>2,710,625</b>	<b>2,851,517</b>	<b>-</b>	<b>2,552,023</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>					
830	Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		<b>7,857,194</b>	<b>8,753,198</b>	<b>-</b>	<b>8,094,745</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds		682,000		680,000
5210	Transfers Out to Other Funds	(75,000)	(80,000)		(80,000)
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>(75,000)</b>	<b>602,000</b>	<b>-</b>	<b>600,000</b>

ANNUAL FINANCIAL REPORT

7/14/2004

10 Garfield 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	1,358,484	1,046,532	-	857,856
3000 Total State	5,989,436	5,862,246	-	5,968,989
4000 Total Federal	586,000	706,625	-	667,900
<b>TOTAL REVENUES</b>	<b>7,933,920</b>	<b>7,615,403</b>	<b>-</b>	<b>7,494,745</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	4,534,828	4,973,313	-	4,509,523
200 Employee Benefits	1,725,001	2,129,279	-	2,232,322
300 Purchased Professional and Technical Services	592,876	240,696	-	224,000
400 Purchased Property Services	34,882	207,968	-	205,000
500 Other Purchased Services	35,576	239,444	-	224,000
600 Supplies	311,985	605,174	-	581,600
700 Property	590,932	377,190	-	190,300
800 Other Objects	31,114	(19,866)	-	(72,000)
<b>TOTAL EXPENDITURES</b>	<b>7,857,194</b>	<b>8,753,198</b>	<b>-</b>	<b>8,094,745</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>76,726</b>	<b>(1,137,795)</b>	<b>-</b>	<b>(600,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(75,000)</b>	<b>602,000</b>	<b>-</b>	<b>600,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,726</b>	<b>(535,795)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>534,069</b>	<b>535,795</b>		
Adjustments to Beginning Fund Balance (Attach Detail)				
<b>FUND BALANCE - ENDING</b>	<b>535,795</b>	<b>-</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)


# ANNUAL FINANCIAL REPORT

7/14/2004

## 10 Garfield 23 NON K-12 PROGRAMS FUND

ACTUAL  
FY 2003

FINAL  
BUDGET  
FY 2004

ACTUAL  
FY 2004

ORIGINAL  
BUDGET  
FY 2005

### REVENUES

#### 1000 REVENUES FROM LOCAL SOURCES

1100	Property Taxes	60,846	56,524	-	55,024
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents				
1320	Tuition from Other LEAs Within the State	7,368	12,000	-	12,000
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments				
1800	Community Services Activities				
1900	Other Revenues From Local Sources	7,701	6,000		6,000
1940	Textbooks (Sales and Rentals)	5,006	3,000		3,000

#### TOTAL REVENUES FROM, LOCAL SOURCES

		80,921	77,524	-	76,024
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#### 3000 REVENUES FROM STATE SOURCES

3115	Preschool				
3209	Adult High School	21,320	8,600		6,226
3210	Adult Basic Skills	47,515	53,648		60,000
3405	Social Security and Retirement	12,986			
3900	Revenues from Other State Agencies				

#### TOTAL REVENUES FROM STATE SOURCES

		81,821	62,248	-	66,226
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#### 4000 REVENUES FROM FEDERAL SOURCES

4522	Preschool				
4580	Adult Education	8,126	8,048		8,100
4900	Other Revenues From Federal Sources	5,692	48,831		45,000
		44,588			

#### TOTAL REVENUES FROM FEDERAL SOURCES

		58,406	56,879	-	53,100
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#### TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND

		221,148	196,651	-	195,350
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# ANNUAL FINANCIAL REPORT

7/14/2004

## 10 Garfield 23 NON K-12 PROGRAMS FUND

ACTUAL  
FY 2003

FINAL  
BUDGET  
FY 2004

ACTUAL  
FY 2004

ORIGINAL  
BUDGET  
FY 2005

### EXPENDITURES

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>				
<b>3200 OTHER SERVICES</b>				
100 Salaries	75,961	103,218		105,100
200 Employee Benefits	26,838	30,686		33,000
300 Purchased Professional and Technical Services	7,041	3,505		4,000
400 Purchased Property Services	5,998	2,000		4,500
500 Other Purchased Services		3,900		1,200
600 Supplies		1,000		
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SERVICES (3200)</b>	<b>115,838</b>	<b>144,309</b>	-	<b>147,800</b>
<b>3300 COMMUNITY SERVICES</b>				
100 Salaries	7,491	6,000		6,000
200 Employee Benefits	841	709		750
300 Purchased Professional and Technical Services	13,975	1,000		1,000
400 Purchased Property Services		11,800		1,000
500 Other Purchased Services		500		6,000
600 Supplies	5,731	10,134		118,800
700 Property	66,536	120,053		
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	<b>94,574</b>	<b>150,196</b>	-	<b>133,550</b>
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	<b>210,412</b>	<b>294,505</b>	-	<b>281,350</b>

### OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

# ANNUAL FINANCIAL REPORT

7/14/2004

<b>10 Garfield</b>				
<b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2003</b>	<b>BUDGET</b>	<b>FY 2004</b>	<b>BUDGET</b>
		<b>FY 2004</b>		<b>FY 2005</b>

## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local				
3000 Total State	80,921	77,524.00	-	76,024.00
4000 Total Federal	81,821	62,248	-	66,226
	58,406	56,879	-	53,100
<b>TOTAL REVENUES</b>	<b>221,148</b>	<b>196,651</b>	<b>-</b>	<b>195,350</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries				
200 Employee Benefits	83,452	109,218.00	-	111,100.00
300 Purchased Professional and Technical Services	27,679	31,395	-	33,750
400 Purchased Property Services	21,016	4,505	-	5,000
500 Other Purchased Services	5,998	13,800	-	-
600 Supplies	-	4,400	-	5,500
700 Property	5,731	11,134	-	7,200
800 Other Objects	66,536	120,053	-	118,800
	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>210,412</b>	<b>294,505</b>	<b>-</b>	<b>281,350</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>10,736</b>	<b>(97,854)</b>	<b>-</b>	<b>(86,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>10,736</b>	<b>(97,854)</b>	<b>-</b>	<b>(86,000)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>173,118</b>	<b>183,854</b>		<b>86,000</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>183,854</b>	<b>86,000</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

7/14/2004

## 10 Garfield 31 DEBT SERVICE FUND

ACTUAL  
FY 2003

FINAL  
BUDGET  
FY 2004

ACTUAL  
FY 2004

ORIGINAL  
BUDGET  
FY 2005

### REVENUES

#### 1000 REVENUES FROM LOCAL SOURCES

1100	Property Taxes	863,371	1,000,103	-	1,005,575
1500	Earnings on Investments	3,079	4,100	-	4,000
1900	Other Revenues From Local Sources	-	-	-	21,500
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>866,450</b>	<b>1,004,203</b>	<b>-</b>	<b>1,031,075</b>

#### 3000 REVENUES FROM STATE SOURCES

3650	Capital Outlay Foundation	-	-	-	-
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### TOTAL REVENUES, 31 DEBT SERVICE FUND

		<b>866,450</b>	<b>1,004,203</b>	<b>-</b>	<b>1,031,075</b>
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### EXPENDITURES

#### 5000 DEBT SERVICE

830	Interest	-	-	-	-
840	Redemption of Principal	504,750	468,482	-	366,575
845	Debt Issuance Costs on Refundings	474,802	535,773	-	662,000
890	Miscellaneous Expenditures	246	3,112	-	2,500
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>		<b>979,798</b>	<b>1,007,367</b>	<b>0</b>	<b>1,031,075</b>

### OTHER FINANCING

#### 5000 OTHER FINANCING SOURCES (USES)

5120	Premium or Discount on the Issuance of Refunding Bonds	-	-	-	-
5130	Issuance of Refunding Bonds	-	-	-	-
5140	Payment to Refunded Bonds Escrow	-	-	-	-
5200	Transfers In from Other Funds	-	-	-	-
5201	Transfers Out to Other Funds	67,581	-	-	-
5900	Other Financing Sources (Uses) (Attach Detail)	-	-	-	-

#### 6000 OTHER ITEMS

6300	Special Items	-	-	-	-
6400	Extraordinary Items	-	-	-	-

#### TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS

		<b>67,581</b>	<b>-</b>	<b>-</b>	<b>-</b>
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### SUMMARY - 31 DEBT SERVICE FUND

#### REVENUES BY SOURCE

1000	Total Local	866,450	1,004,203	-	1,031,075
3000	Total State	-	-	-	-
<b>TOTAL REVENUES</b>		<b>866,450</b>	<b>1,004,203</b>	<b>-</b>	<b>1,031,075</b>

#### EXPENDITURES BY OBJECT

800	Other Objects	979,798	1,007,367	-	1,031,075
<b>TOTAL EXPENDITURES</b>		<b>979,798</b>	<b>1,007,367</b>	<b>-</b>	<b>1,031,075</b>

#### EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

		<b>(113,348)</b>	<b>(3,164)</b>	<b>-</b>	<b>-</b>
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#### OTHER FINANCING SOURCES (USES) AND OTHER ITEMS

		<b>67,581</b>	<b>-</b>	<b>-</b>	<b>-</b>
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#### NET CHANGE IN FUND BALANCE

		<b>(45,767)</b>	<b>(3,164)</b>	<b>-</b>	<b>-</b>
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#### FUND BALANCE - BEGINNING (From Prior Year)

		<b>48,931</b>	<b>3,164</b>	<b>-</b>	<b>-</b>
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#### Adjustment to Beginning Fund Balance (Add Explanation)

		<b>3,164</b>	<b>-</b>	<b>-</b>	<b>-</b>
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#### Explanation (5900 and Adjustment to Beginning Fund Balance)


# ANNUAL FINANCIAL REPORT

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<b>10 Garfield</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2003</b>	<b>BUDGET</b>	<b>FY 2004</b>	<b>BUDGET</b>
		<b>FY 2004</b>		<b>FY 2005</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	875,613	956,921	0	920,171
1500 Earnings on Investments	4,117	10,588		10,000
1900 Other Revenues From Local Sources	145,127	11,000		
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>1,024,857</b>	<b>978,509</b>	<b>0</b>	<b>930,171</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>1,024,857</b>	<b>978,509</b>	<b>0</b>	<b>930,171</b>

# ANNUAL FINANCIAL REPORT

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## 10 Garfield 32 CAPITAL PROJECTS FUND

ACTUAL  
FY 2003

FINAL  
BUDGET  
FY 2004

ACTUAL  
FY 2004

ORIGINAL  
BUDGET  
FY 2005

### EXPENDITURES

<b>0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries				
200 Employee Benefits		62,927		64,500
300 Purchased Professional and Technical Services		31,797		34,000
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)				
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	0	0	0	0
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
600 Supplies	125,374			
641 Textbooks	75,092			
Total Supplies (600)				
730 Equipment	200,466	0	0	0
<b>TOTAL INSTRUCTION (1000)</b>	200,466	0	0	0
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	0	0	0	0
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	0	0	0	0
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	0	0	0	0
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	0	0	0	0
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
600 Supplies	30,205			
730 Equipment				
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	30,205	0	0	0
<b>2700 STUDENT TRANSPORTATION (10% of Basic)</b>				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	0	0	0	0
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	0	0	0	0



# ANNUAL FINANCIAL REPORT

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<b>10 Garfield</b>				
<b>32 CAPITAL PROJECTS FUND</b>		<b>ACTUAL FY 2003</b>	<b>FINAL BUDGET FY 2004</b>	<b>ACTUAL FY 2004</b>
				<b>ORIGINAL BUDGET FY 2005</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460	Construction and Remodeling			
710	School Sites			
720	Buildings		20,000	20,000
731	Machinery		168,500	
733	Furniture and Fixtures			
734	Technology Equipment			
735	Non-Bus Vehicles			
739	Other Equipment			
	Total Property (700)	25,810	87,737	100,000
		25,810	276,237	120,000
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>		25,810	276,237	120,000
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800	Other Objects			
830	Interest			
840	Redemption of Principal			
	Total Other Objects (800)	280,517	164,273	181,588
		280,517	164,273	181,588
<b>TOTAL DEBT SERVICE (5000)</b>		280,517	164,273	181,588
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>		536,998	535,234	400,088
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>				
100	Salaries			
200	Employee Benefits	60,692		
300	Purchased Professional and Technical Services	28,929		
400	Purchased Property Services			
460	Construction and Remodeling			
	Total Property (400)	0		
500	Other Purchased Services	0	0	0
600	Supplies - New Buildings			
641	Textbooks - New Buildings			
644	Library Books-New Libraries			
	Total Supplies (600)	0	0	0
710	Land and Improvements			
720	Buildings	104,106		
731	Machinery	269,031	54,969	
732	School Buses			
733	Furniture and Fixtures			
734	Technology Equipment	4,354		
735	Non-Bus Vehicles			
739	Other Equipment			
	Total Property (700)	377,491	54,969	0
800	Other Objects			
830	Interest			
840	Redemption of Principal			
	Total Other Objects (800)	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>		467,112	54,969	0
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		1,004,110	590,203	400,088



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<b>10 Garfield</b>				
<b>40 BUILDING RESERVE FUND</b>	<b>ACTUAL FY 2003</b>	<b>FINAL BUDGET FY 2004</b>	<b>ACTUAL FY 2004</b>	<b>ORIGINAL BUDGET FY 2005</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
<b>TOTAL REVENUES, STATE SOURCES</b>	0	0	0	0
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

**EXPENDITURES**

<b>4000 FACILITIES ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

# ANNUAL FINANCIAL REPORT

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TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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## SUMMARY - 40 BUILDING RESERVE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

# ANNUAL FINANCIAL REPORT

7/14/2004

## 10 Garfield 49 or 51 FOOD SERVICE FUND

	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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### REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1610 Sales to Students				
1620 Sales to Adults	74,070	74,000		79,000
1690 Other Revenues From Local Sources	8,190	9,000		9,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds	772	1,046		500
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>83,032</b>	<b>84,046</b>	<b>0</b>	<b>88,500</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues	0			
3770 School Lunch	27,656	22,694		24,000
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>27,656</b>	<b>22,694</b>	<b>0</b>	<b>24,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement	19,259	20,250		25,000
4572 Lunch Reimbursement (Free and Reduced Meals)	97,589	95,625		98,000
4573 Special Milk Reimbursement		423		
4574 Breakfast Reimbursement	33,661	26,495		23,400
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	17,000			
4970 Donated Commodities				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>167,509</b>	<b>142,793</b>	<b>0</b>	<b>146,400</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>278,197</b>	<b>249,533</b>	<b>0</b>	<b>258,900</b>

### EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>				
100 Salaries	126,459	124,843		126,000
200 Employee Benefits	94,885	72,693		75,000
300 Purchased Professional and Technical Services	1,857	500		500
400 Purchased Property Services		1,000		
500 Other Purchased Services		1,500		1,400
600 Non-Food Supplies	4,591	3,500		4,000
630 Food	120,742	130,000		130,000
Total Supplies (600)	<b>125,333</b>	<b>133,500</b>	<b>0</b>	<b>134,000</b>
700 Property	2,585	2,000		2,000
780 Depreciation - Enterprise Funds				
Total Property (700)	<b>2,585</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>
800 Other Objects		411		
810 Dues and Fees				
Total Other Objects (800)	<b>0</b>	<b>411</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>351,119</b>	<b>336,447</b>	<b>0</b>	<b>338,900</b>

### OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds	75,000	80,000		80,000
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>75,000</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>

# ANNUAL FINANCIAL REPORT

7/14/2004

## 10 Garfield 49 or 51 FOOD SERVICE FUND

ACTUAL  
FY 2003

FINAL  
BUDGET  
FY 2004

ACTUAL  
FY 2004

ORIGINAL  
BUDGET  
FY 2005

### SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local				
3000 Total State	83,032	84,046.00	-	88,500.00
4000 Total Federal	27,656	22,694	-	24,000
<b>TOTAL REVENUES</b>	<b>167,508</b>	<b>142,793</b>	<b>-</b>	<b>146,400</b>
	<b>278,197</b>	<b>249,533</b>	<b>-</b>	<b>258,900</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries				
200 Employee Benefits	126,459.00	124,843.00	-	126,000.00
300 Purchased Professional and Technical Services	94,885	72,693	-	75,000
400 Purchased Property Services	1,857	500	-	500
500 Other Purchased Services	-	1,000	-	-
600 Supplies	-	1,500	-	1,400
700 Property	125,333	133,500	-	134,000
800 Other Objects	2,585	2,000	-	2,000
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>-</b>	<b>411</b>	<b>-</b>	<b>-</b>
	<b>351,119</b>	<b>336,447</b>	<b>-</b>	<b>338,900</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>				
	<b>(72,922)</b>	<b>(86,914)</b>	<b>-</b>	<b>(80,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>				
	<b>75,000</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>				
	<b>2,078</b>	<b>(6,914)</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>				
	<b>4,836</b>	<b>6,914</b>		
<b>Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)</b>				
<b>NET ASSETS / FUND BALANCE - ENDING</b>				
	<b>6,914</b>	<b>-</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

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## 10 Garfield

### OTHER GOVERNMENTAL AND ENTERPRISE FUNDS

ACTUAL  
FY 2003

FINAL  
BUDGET  
FY 2004

ACTUAL  
FY 2004

ORIGINAL  
BUDGET  
FY 2005

### REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1200	Local Governmental Units Other Than LEAs				
1300	Tuition				
1500	Earnings on Investments				
1700	District Activities				
1750	Enterprise Activities (School Vending and Stores)				
1800	Community Services Activities				
1900	Other Revenues From Local Sources				
1910	Rentals				
1920	Contributions and Donations From Private Sources				
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970	Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>		0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>					
3700	Miscellaneous State Revenues				
3900	Revenues From Other State Agencies		203,000		205,000
<b>TOTAL REVENUES, STATE SOURCES</b>		0	203,000	0	205,000
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4100	Unrestricted Revenue Direct From Federal				
4200	Unrestricted Revenue Through State				
4300	Restricted Revenue Direct From Federal				
4400	Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>		0	0	0	0
<b>TOTAL REVENUES, OTHER FUNDS</b>		0	203,000	0	205,000

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### OTHER GOVERNMENTAL AND ENTERPRISE FUNDS

ACTUAL  
FY 2003

FINAL  
BUDGET  
FY 2004

ACTUAL  
FY 2004

ORIGINAL  
BUDGET  
FY 2005

### EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100	Salaries			
200	Employee Benefits			
300	Purchased Professional and Technical Services			
400	Purchased Property Services		183,000	185,000
500	Other Purchased Services			
600	Supplies		20,000	20,000
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)			
800	Other Objects	0	0	0
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL INSTRUCTION (1000)</b>	0	0	0
<b>2000 SUPPORT SERVICES</b>				
100	Salaries			
200	Employee Benefits			
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)			
800	Other Objects	0	0	0
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL SUPPORT SERVICES (2000)</b>	0	0	0
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100	Salaries			
200	Employee Benefits			
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)			
800	Other Objects	0	0	0
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	0	0	0
	<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	0	203,000	205,000



# ANNUAL FINANCIAL REPORT

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10 Garfield OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
<b>OTHER FINANCING-Governmental Funds</b>					
<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds				
5201	Transfers Out to Other Funds				
5400	Loan Proceeds				
5500	Capital Leases Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		-	-	-	-

## SUMMARY - OTHER FUNDS

<b>REVENUES BY SOURCE</b>					
1000	Total Local	-	-	-	-
3000	Total State	-	203,000	-	205,000
4000	Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>		-	203,000	-	205,000
<b>EXPENSES / EXPENDITURES BY OBJECT</b>					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	183,000	-	185,000
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	20,000	-	20,000
600	Supplies	-	-	-	-
700	Property	-	-	-	-
800	Other Objects	-	-	-	-
<b>TOTAL EXPENSES / EXPENDITURES</b>		-	203,000	-	205,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>		-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>		-	-	-	-
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>					
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
<b>NET ASSETS / FUND BALANCE - ENDING</b>		-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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<b>10 Garfield SUMMARY - ALL FUNDS</b>		<b>ACTUAL FY 2003</b>	<b>FINAL BUDGET FY 2004</b>	<b>ACTUAL FY 2004</b>	<b>ORIGINAL BUDGET FY 2005</b>
<b>REVENUES BY SOURCE</b>					
1000	Total Local	3,413,744	3,190,814	-	2,983,626
3000	Total State	6,098,913	6,150,188	-	6,264,215
4000	Total Federal	811,915	906,297	-	867,400
<b>TOTAL REVENUES</b>		<b>10,324,572</b>	<b>10,247,299</b>	<b>-</b>	<b>10,115,241</b>
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	4,805,431	5,270,301	-	4,811,123
200	Employee Benefits	1,876,494	2,265,164	-	2,375,072
300	Purchased Professional and Technical Services	615,749	428,701	-	414,500
400	Purchased Property Services	40,880	222,768	-	205,000
500	Other Purchased Services	35,576	265,344	-	250,900
600	Supplies	673,720	749,808	-	722,800
700	Property	1,063,354	830,449	-	431,100
800	Other Objects	1,291,429	1,152,185	-	1,140,663
<b>TOTAL EXPENDITURES</b>		<b>10,402,633</b>	<b>11,184,720</b>	<b>-</b>	<b>10,351,158</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(78,061)</b>	<b>(937,421)</b>	<b>-</b>	<b>(235,917)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(78,061)</b>	<b>(937,421)</b>	<b>-</b>	<b>(235,917)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>1,041,944</b>	<b>1,173,338</b>		<b>235,917</b>
<b>Adjustments to Beginning Fund Balance</b>					
<b>FUND BALANCE - ENDING</b>		<b>963,883</b>	<b>235,917</b>	<b>-</b>	<b>-</b>

EOF

# ANNUAL FINANCIAL REPORT

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## 10 Garfield

### Detail Schedule of Property Tax

	2002-2003		2003-2004			2004-2005	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001807	618,168	.001825	542,058	0	.001754	521,137
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)			.000400	118,800	0	.000400	118,845
Board Leeway (53A-17a-151) (Reading Program)					0	.000121	35,951
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)		47,550	.000200	57,746	0	.000200	59,423
Tort Liability (63-30-27)							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		112,496		93,000	0		80,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.				7,700	0		7,500
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.					0		
Tax Sales and Redemptions & Other	xxx	62,563	xxx	188,874	0	xxx	0
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.001807</b>	<b>840,777</b>	<b>.002425</b>	<b>1,008,178</b>	<b>0</b>	<b>.002475</b>	<b>822,856</b>
<b>23 NON K-12 PROGRAMS FUND</b>							
Recreation (11-2-7)		48,078	.000165	49,024	0	.000165	49,024
Vehicle Fees in Lieu of Tax (59-2-405)		8,205		7,500	0		6,000
Tax Sales and Redemptions & Other	xxx	4,563	xxx	0	0	xxx	0
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000000</b>	<b>60,846</b>	<b>.000165</b>	<b>56,524</b>	<b>0</b>	<b>.000165</b>	<b>55,024</b>
<b>31 DEBT SERVICE FUND</b>							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)		682,193	.002996	890,103	0	.003000	900,575
Vehicle Fees in Lieu of Tax (59-2-405)		116,428		110,000	0		105,000
Tax Sales and Redemptions & Other	xxx	64,750	xxx	0	0	xxx	0
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.000000</b>	<b>863,371</b>	<b>.002996</b>	<b>1,000,103</b>	<b>0</b>	<b>.003000</b>	<b>1,005,575</b>
<b>32 CAPITAL PROJECTS FUND</b>							
Capital Outlay Foundation (53A-21-101 thru 105)		223,248	.000751	223,132	0	.000630	187,182
10% of Basic (53A-17a-145)		468,619	.002117	628,989	0	.002117	628,989
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		118,079		104,800	0		104,000
Tax Sales and Redemptions & Other	xxx	65,667	xxx	0	0	xxx	0
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.000000</b>	<b>875,613</b>	<b>.002868</b>	<b>956,921</b>	<b>0</b>	<b>.002747</b>	<b>920,171</b>
<b>TOTAL OF ALL FUNDS</b>							
<b>TOTALS - ALL FUNDS</b>	<b>.001807</b>	<b>2,640,607</b>	<b>.008454</b>	<b>3,021,726</b>	<b>0</b>	<b>.008387</b>	<b>2,803,626</b>